

STATE OF DELAWARE
MOTOR FUEL TAX ADMINISTRATION
CARRIER RESPONSIBILITIES REGARDING RECORDKEEPING REQUIREMENTS IN
ACCORDANCE WITH THE INTERNATIONAL REGISTRATION PLAN (IRP)

IRP ACCOUNT NUMBER _____

Every carrier shall maintain and preserve detailed mileage records (by vehicle, summarized monthly and/or quarterly) upon which the IRP apportioned application is based. The carrier shall preserve such records for a period of three years after the close of the registration year. For example, if a carrier's 1997 registration year is September 1, 1996 through August 31, 1997 (which would require mileage records to be maintained for the period July 1, 1995 through June 30, 1996); these records must be preserved and maintained through August 31, 2000. Such records shall be made available upon request by any member jurisdiction. In the event the carrier fails to maintain and preserve such records, assessments and penalties shall be imposed. In addition, continued failure to comply will result in suspension or revocation of your operating credentials.

Acceptable Source Documents

An acceptable (required) source document used to verify vehicle mileage is through the use of an "Individual Vehicle Mileage Record" (trip report). A standardized trip report is suggested and encouraged (a sample standardized trip report is available). A trip report must include the following minimum information:

1. Vehicle identification number
2. Vehicle IRP fleet number
3. Driver name
4. Date of the trip
5. Trip beginning and ending odometer/hubometer readings
6. Trip origin and destination information
7. Routes of travel
8. Jurisdictional state miles traveled

In addition to maintaining trip reports, the carrier is required to:

- Accumulate monthly and/or quarterly mileage summaries on a per vehicle basis with a breakdown of jurisdictional miles traveled.
- Maintain all mileage records and summary information on an IRP fleet basis.
- Determine jurisdictional state miles through the use of odometer/hubometer readings at state lines, maps, mileage generation systems, or on board recording devices. State mileage cannot be estimated.
- Ensure that all mileage records are legible and complete so that the continuous movement of each registered vehicle can be audited.
- Ensure that the trip reports include all miles traveled by the vehicle including loaded, empty, deadhead, and/or bobtail miles.

All carriers are liable for the proper maintenance of the above records so as to avoid the possibility of full registration fee assessment or the cancellation of operating credentials.

I have read and understand my responsibilities regarding requirements in accordance with IRP.

IRP Account Name

Date

Print Name and Title of Authorized Account Representative

Signature

IRP Unit/Auditor Initials

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